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                       UNITED STATES DISTRICT COURT
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                      CENTRAL DISTRICT OF CALIFORNIA
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                             SOUTHERN DIVISION
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    UNITED STATES OF AMERICA,
                                     ) Case No. SACV12-930 DOC (MLGx)
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         Plaintiff,
                                      Application for Clerk's Entry
                                      of Default Against Defendant
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                                      Diversified Acceptance
         vs.
                                      Corporation, dba M. Leonard and
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                                      Associates, successor in
    NAGESH SHETTY, et al.,
                                      interest to United Merchants
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         Defendants.
                                      Association
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    TO: THE CLERK OF THE ABOVE-ENTITLED COURT
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         The United States of America requests that the clerk enter
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    default against defendant DIVERSIFIED ACCEPTANCE CORPORATION,
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    dba M. LEONARD AND ASSOCIATES, successor in interest to UNITED
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    MERCHANTS ASSOCIATION, for its failure to answer the Complaint.
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    In support of this request, the United States alleges the
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    following:
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         1. Defendant Diversified Acceptance Corporation, dba M.
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    Leonard and Associates, successor in interest to United
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    Merchants Association, was made a party in this case by the
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Court's Order to Substitute Party and Correct Caption dated August 31, 2012, at ECF Document 12.

- 2. On September 7, 2012, Diversified Acceptance
  Corporation, dba M. Leonard and Associates, successor in
  interest to United Merchants Association, a domestic
  corporation, was served by personally delivering a copy of the
  Summons and Complaint to Ralph Walker, Collection Manager,
  authorized to accept service, as set forth in Fed. R. Civ. P.
  4(h)(1)(B). A copy of the order to substitute parties, ECF Doc.
  12, was also served with those pleadings. Proof of this service
  was filed with the Court on September 27, 2012, at ECF Document
  21.
- 2. Under Federal Rule of Civil Procedure 12(a)(1)(A), defendant Capital One then had 21 days to answer or otherwise respond to the Complaint. This time period expired on September 28, 2012.
- 3. To date, defendant Diversified Acceptance Corporation, dba M. Leonard and Associates, successor in interest to United Merchants Association has failed to appear, answer or otherwise respond to the Complaint as prescribed by the Federal Rules of Civil Procedure.

Respectfully submitted,

ANDRÉ BIROTTE JR.
United States Attorney
SANDRA R. BROWN
Assistant United States Attorney
Chief, Tax Division

DANIEL LAYTON, Asst. U.S. Attorney Attorneys for the Plaintiff United States of America

DATE: 10 2 1012